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May be made profitable to the retailer, as well as of absorbing interest to the consumer, by an inspec- IMPORTANT tion of our offerings of what might be termed an

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Of short lots, odds and ends, merchandise "mistakes," etc., etc., upon which we prefer to assume not only the initial loss incident to the business, but to give prompt purchasers the further benefit of the cost of carriage. Mail orders solicited.

\$716,102,000 in the corresponding months

last year, and the exports for the same months were \$647,074,000, against \$651,666,000

British India-The imports of five months

nding with August were \$92,018,000, against

period were \$14,593,000, against \$13,625,000 in

Russia-The imports of six months end-

ing with June were \$144,441,000, against \$148,-

year, and the exports for the same period

ng with September were \$119,495,000, against

period were \$98,031,000, against \$102,189,000 in

Switzerland-The imports of nine months

ending with September were \$157,107,000,

months of last year, and the exports of

the same months were \$117,706,000, against

United Kingdom-The imports of eleven

nonths ending with November were \$2,322,-

663,000, against \$2,162,377,000 in the corre-

sponding months of last year, and the do-

mestic exports were \$1,303,440,000, against

451,507, against \$728,233,577 in the corre-

sponding months of last year, and the ex-

ports of domestic merchandise were \$1,308,

929,330, against \$1,131.537,910 in the corre-

CALIFORNIA'S COMMERCE.

Huge Aggregate of Imports and Ex-

ports During the Year 1900.

Year's edition of the San Francisco Chron-

icle gives considerable space to the growing

trade with the Philippines. The total im-

ports and exports out of and into San

Francisco from the islands during the year

were: Imports, \$436,293; exports, \$601,704. In

1899 they were: Imports, \$290,000; exports,

\$325,000. The totals of California's products

for 1900 were: Oil, 4,000,000 barrels; wheat,

19,500,000 centals; barley, 14,700,000 bushels;

sugar, 27,000 tons; hops, 48,000 bales; butter,

The orange and lemon shipments amount

was 75,000,000 pounds; prunes, 120,000,000

The total mineral output was thirty millions, of which \$16,000,000 was in gold.

Copper amounted to nearly \$4,000,000; quick-

The total value of imports and exports

from San Francisco to foreign countries is:

Exports, \$41,651,193; imports, \$41,084,811. For

the year 1899 the figures were: Exports,

\$37,618,300; imports, \$44,575,170. The total

gold and silver imports for 1900 were \$23 .-

500,000; exports, \$23,675,000. Wheat exports,

The total clearings of the San Francisco

anks were \$1,023,396,017, an increase over

1899 of nearly \$68,000,000. During the year

the banks of all kinds in California in-

creased their resources by nearly \$27,000,000.

The total output of Pacific coast salmon

anneries in 1900 was 2,994,485 cases. Brit-

ish Columbia produced 527,281 cases and

Danish Trade Is Growing.

COPENHAGEN, Dec. 30. - Denmark's

trade with the United States is growing

rapidly, showing record figures for 1900.

Imports from the United States have

trebled since 1896, and now exceed \$20,000,000

The increasing commerce between the two

countries is inducing many Danish-Amer-

cans to return to Copenhagen to represent

American houses, and this is doing much

te introduce American goods. As a natural

result new ships have been ordered for the

PERMANENT MYSTERY

Seems to Surround the Richardson

ST. JOSEPH, Mo., Dec. 30.-The belief is

rapidly gaining ground that the murderer

of millionaire merchant Frank Richardson,

most every theory that has come to the

attention of the officers, and all has van-

county, said to-night that he probably

would be able to get hold of the domestic

of the Richardson home some time this

week. She is visiting in northern Mis-

souri somewhere, but the officers have been

unable to locate her since the night of the

tragedy. A traveling man whose name has

been incidentally mentioned in connection

with the case has disappeared and the de-

Mrs. Richardson is still confined to her

bed with nervous prostration, and the at-

ending physicians to-night did not think

she would be able to go to the courtroom

to-morrow, but they would not positively

REBEL CHIEF HAS FLED.

bian Revolutionary Cause.

tion, who was recently defeated at Corazel,

Still Considerable Activity.

KINGSTON, Jamaica, Dec. 30 .- The Brit-

ish steamer Orinoco, which arrived here to-

day from Colon, Colombia, reports consid-

erable rebel activity in nearly all the prov-

inces. The Colombia railway and the Mag-

delena river service are disorganized, and

business is at a standstill in every section except Colon. The Colombian government,

eccording to the same advices, has been making unsuccessful attempts to corner

blow to the revolutionary movement.

say she would not be there.

tectives are endeavoring to locate him.

shed into air.

.348,000 centals: flour, 1,131,944 barrels.

brandy, 3,250,000 gallons.

Alaska 1,554,745 cases.

sponding months of last year.

\$111.037.000 in the corresponding months of

\$161,405,000 in the corresponding

the corresponding months of last year.

were \$146,965,000, against \$134,269,000 in the

834,000 in the corresponding months of last

the corresponding months of last year

corresponding months of last year.

Spain-The imports of nine months

corresponding months of last year.

Physicians' Outfits. Emergency Satchels, Medicine Cases, Instrument Sets, Operating Gowns and Cushions. Physicians' Pocket Knives, with Spatula, and all other suitable articles.

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students of the University of Glasgow on

in January a very important work by Capt. A. T. Mahan, United States navy, retired, | were \$126,888,600, against \$144,006,000 in the the author of "The Influence of Sea Power on History." The title of this book is "The War in South Africa," and it has an introduction by Sir John Bourinot, K. C. M. G., LL. D., Litt. D., clerk of the Canadian House of Commons and ex-president of the Royal Society of Canada. The work is elaborately illustrated.

each month, will be published during 1901
by Harper & Brothers, which, to borrow
a suggestion from Balzac, might be called
Portugal—The imports of five months

a construction of the Constitution and statutes, and questions of taxation in which the various State officers and boards are either involved or interested, and generally in any warrante proceedings and other "La Comedie Americaine," for the stories published in January, is a story of life in Virginia by Kenneth Brown, which will be brought out under the title of "Eastover

Mr. I. K. Eriedman, who will be remembered as the author of "Poor People," a tions of the big iron industry of Chicago. Mr. Friedman is progressively "social" in his ideas, and the effect of these will no doubt be distinctly noted in his next story. "Poor People" may now be had in paper covers, it having been added to the Riverside paper series of novels and stories published by Houghton, Mifflin & Co.

The reports to the December Bookman Buffalo, Chicago, Cincinnati, Cleveland, Detroit, Denver, Dallas, Indianapolis Kansas City. Louisville, Philadelphia Portland, Ore., Rochester, San Francisco. St. Louis and Toledo. The books in such demand are "Alice of Old Vincennes," "The Redemption of David Corson." Riley's "Home Folks," "Patroon Van Volkenburg" and "With Hoops of Steel."

WORLD'S TRADE FIGURES

NEARLY ALL COUNTRIES SHOW SUB-STANTIAL INCREASES.

atively Poor Showings-Proud Position of the United States.

Special to the Indianapolis Journal. WASHINGTON, Dec. 30.—Commercial closing months of 1900 are pictured in a coming number of the monthly summary of commerce and finance issued by the Treasury Bureau of Statistics. The table shows the imports and exports of the principal countries of the world during such parts of the calendar year 1900 as can be shown from the latest available data and compares the same with the corresponding ing a picture of the growth of the world's commerce in the present year as compared with that of the preceding year. The table which thus presents the latest available cludes only those countries which publish monthly or quarterly statements of their

A comparison of the commerce of the principal countries of the world with that with our own development during the year presents some facts of especial interest in considering the wonderful development of our own commerce in the year and century about to close. The facts presented are as

American trade. Argentina-The imports of nine months ending with September were \$84,400,000, against \$84,197,000 in the correspondent months of 1839, while the exports for the same period were \$118,230,000, against \$113,-501,000 in the corresponding months of last

Austria-Hungary-The imports of ten-months ending with October were \$280,887,against \$270,170,000 in the correspond months of last year, and the exports or the same period were \$317,954,000, against 310,013,000 in the corresponding months of

Belgium-The imports of ten months endng with October were \$337,721,000, against 34,335,660 in the corresponding months of last year, and the exports for the same were \$282,456,000, against \$250,965,000 in the corresponding months of last year. Canada-The imports of three months ending with September were \$47,736,000. against \$43,699,000, in the corresponding menths of last year, and the exports for the same period were \$53,023,000, against 43,994,000 in the corresponding months of

Egypt-The imports of eight months ending with August were \$40,523,000, against 23,165,000 in the corresponding months of last year, and the exports for the same period were \$50,821,000, against \$40,908,000 in the corresponding months of last year. France-The imports of ten months ending with October were \$703,888,000, against



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REPORT IS COMPLETE

ATTORNEY GENERAL ADDRESSES DOCUMENT TO GOVERNOR.

LYNCHING IS DEALT WITH AND REC-

OMMENDATIONS OFFERED.

The Present Anti-Trust Law in In diana Is Inadequate, the Attorney General Says.

Attorney General William L. Taylor, in compliance with the statutes of the State filed with Governor Mount last Saturday afternoon, his biennial report for the two in the corresponding months of last year.

Germany—The imports of nine months ending with September were \$952,019,000, against \$952,014,000 in the corresponding months of last year, and the exports for years ending Oct. 31, 1900. The report contains a complete statement of the business accomplished by the office, its present condition and Attorney General Taylor's recthe same period were \$714,060,000, against \$714,023,000 in the corresponding months of last year. In the case of Germany alone specie and bullion are included in this tion. The report is as follows:

quire him to take charge of all litigation in the Supreme and Appellate Courts of the 93,324,000 in the corresponding months of State of Indiana and as well in the Sulast year, and the exports the same months preme Court of the United States and the inferior federal courts and in all courts of the other States of the Union. In addition Italy-The imports of ten months end-ing with October were \$248,169,000, against to this it is his duty to take charge of litigation in the inferior courts of Indiana 239,331,000 in the corresponding months of where proper steps are taken to advise last year, and the exports of the same him of the pendency of cases of im-portance to the State and that his attention months were \$210,857,000, against \$222,109,000 in the corresponding months of last year. is necessary. In addition to these, it has Mexico—The imports of two months ending with August were \$9,561,000, against \$8,485,000 in the corresponding months of a construction of the Constitution and ending with May were \$28,274,000, against cases where public interests will be afinterests of the public, by brief and oral argument, such suggestions as the public

> relation to their duties; and, as if this were throughout the State of propounding questhe construction of statutes, which work questions should be answered, but they possible to evade the requirements of custom which is almost as imperious as the law, a breach of which by the attorney general would unquestionably be deemed discourteous. These duties necessarily oc-

and have consumed time that ought to be given to litigation of really great importance to the State in the Circuit Courts. ADEQUATE REPRESENTATION. "It is extremely important that in questions of the recovery of escheated property and in the tax questions generally and, in fact, in many other classes of litigation the State should be adequately represented in the lower courts. It is, of course, impossito pay to his assistants a contingent fee of not to exceed 10 per cent. of the amount recovered. In many cases, however, very no judgment for money is recoverable, as, instance, in cases where corporations and the legal representatives of great estates have brought suit to enjoin the ollection of taxes, and as also in the case of escheated estates where no money is recoverable but land and personal property of great value is involved and the State ed to 22,000 carloads. The product of raisins may ultimately come into its possession "Some means ought to be devised for the payment of counsel employed to assist the attorney general in the lower courts in the recovery of land in which local counse service. The land in dispute is of very the counsel cannot be paid for their work. If the lands are recovered there is no way under the law by which they can be paid except by waiting for an appropriation from the next General Assembly. The State ought not to be handicapped in its litigation by the inability of its officers to employ local counsel. There are also pending several cases where administrators are seeking to enjoin the collection of taxes in the local courts. For these cases some provision should be made by law so that the State may be represented in the lower courts by counsel as able and as well paid as those who represent the estates which the school indebtedness of Indianapolis, add-

also pending involving the rights of large aggregations of capital in the form of corporations to monopolize trade and exclude competition. These cases are brought in the first instance in the circuit courts, and by its prosecuting attorneys, who, under our statutes, are neither paid as such services are compensated by private litigants nor allowed to employ such assistance as

"A provision by law for the attorney general to employ counsel in cases of public interest in the lower courts upon compensation to be fixed by himself or by the Governor or by the court and to be paid promptly upon the rendition of the service would be no more than to place the State upon an equal footing in its litigation with the great corporations whose managers have at times conducted their affairs as if they considered them above the law.

COVERS TWO YEARS. "This report covers the time from Nov. 1898. Since then very many important

pany from the waste of natural gas in perinto the open air. In the Circuit Court the Court held that the State had the right to prohibit the waste of natural gas, even the owner of the land from which it was 21, 694 and 698. An appeal was immediately the questions were argued orally on Dec. Supreme Court decided, on April 9, 1900. not amount to a denial of due process of by the State of Indiana of a subject which | had never been exposed to the disease. in the province of Bolivar, has arrived at especially comes within its lawful author-Maracaibo. This is regarded as a death ity. These cases have done much to preserve to the State its natural gas and the vast wealth which it produces, and the

employment it gives to thousands of citi-COUNTY TREASURERS.

which no payment of taxes had as yet been made. There were very serious difficulties stitutional office and the right to extend the term was extremely doubtful under the language of the Constitution.

"By an act of March 8, 1897, it was provided that the term of the county treasurer 'shall begin on the first day of January next following the term of the present inlaw numerous suits were instituted over constitutionality determined, and, after elaborate argument the Supreme Court held, in each of them, that the law was constitutional and that the terms could be made to commence as provided in the act. (Scott vs. State, 151 Ind., 556; Weaver vs. State, 152 Ind., 479; State vs. Harris, 152 Ind., 699; Aikman vs. State, 152 Ind., 567.) These cases were all decided since the commencement of my term of office.

"In Davis vs. State. 152 Ind., 35, the Supreme Court decided that the indeterminate sentence law of March 8, 1897, is not an ex post facto law, within the meaning of Section 24, Article 1 of the bill of rights. The crime in this case was committed before the passage of the act, and the court increase the punishment of the offense beyond that existing at the time of its commission; further, it is not an ex post facto law, although it repeals the good time provision of the old law, for the reason that the good time law relates only to rules for the government of the prison officials, and the indeterminate sentence law substitutes a new and different method of creating good time

Ind., 204) the Supreme Court held that the it was the duty of the State, as it has done General Assembly possesses power to here, to interfere and call the company legalize city bonds by a curative act.

SUNDAY BASEBALL. "In the case of State vs. Hogriever (152 Ind., 652) the Supreme Court held that Section 2785, R. S., 1894, prohibiting the playommedations as to certain future legisla- ing of baseball on Sunday, where any fee is charged, was constitutional and is not "The duties of the attorney general re- class legislation within the meaning of the fourteenth amendment to the Constitution exercise of police power.

"In Harmon vs. Board (153 Ind., 68) the fee and salary law of 1891, as amended in 1893 and 1895, is held constitutional against the charge that it fails to grade the compensation of officers in proportion to population and necessary services required, within the meaning of Section 22, Article 4, of the Constitution, prohibiting local or

special laws.
"In State vs. Board (153 Ind., 302) suit was brought to mandate the Board of Commissioners of Grant county to redivide certain voting precincts in Center township in that ritory occupied by the National Home for Disabled Volunteer Soldiers, the contention being that inmates of the home were not voters in Grant county. It appeared that, pending the litigation, the United States had receded to the State of Indiana the territory occupied by the home, and that the State of Indiana had accepted the deed of retrocession. I felt it my duty in for the purpose of suggesting this question to the court, and also defending the right of these soldiers to vote at the home. "In dismissing the case the Supreme

Court held that by the act of retrocession and its acceptance jurisdiction over the territory occupied by the home again vested pants of that home, being disabled veterans going to the home by virtue of a righ springing by implication from the conduct of the government which the soldier had served, goes voluntarily, and is not under coercion, and is a resident of his own free choice, and has the same right of domicile as any other citizen, and is entitled to the | and property to any other corporation orexercise of manhood suffrage. SPECIAL CHARTERS

"In the matter of the application of th Bank of Commerce for a change of name cupy much of the time of the office force. (153 Ind., 460) the application of the Bank of Commerce, which was incorporated under a special charter enacted prior to the of the State, had applied for a change of name on the theory that its existence was perpetual. The State resisted this application and the Supreme Court held that the act of 1865 amending the act of 1836 originally incorporating the company by ble for three men at Indianapolis to give duration so that the company should be a body corporate with perpecual succession and the act of 1883 providing that all existing corporations organized by special act or charter should continue for thirty years after the passage of that act are violative of Article 11, Section 13, of th Constitution, providing that 'corporations other than banking shall not be created by special act, but may be formed under general laws, and also of Article 1. Section 23. which forbids the grant of special privileges or immunities.

"In Gustavel vs. State (153 Ind., 613) th Supreme Court held that the fish law of 1899 was not unconstitutional and gave to tion which can be easily understood. "In Adams vs. City of Shelbyville (15) 467), followed by Defrees vs. Ferstl (154 Ind., 695) the Supreme Court sustained the constitutionality of the general law of the State providing for the making of assessments for street improvements cities. However, the court held that such assessments were made irrespective of accruing benefits it would be in viorafederal Constitution. In the case of the City of Indianapolis vs. Holt (57 N. E., 966) the Supreme Court followed up this decision by holding the provision in the spe cial charter of the city of Indianapolis for making street improvements to be constitu-

LIMITATION OF INDEBTEDNESS "In Campbell vs. City of Indianapolis (57 tioned, upon the ground that the fact that ed to the general indebtedness of that city. one cent. of its appraised valua-

within the prohibition of on 1, of the Constitution. In the State is of necessity represented only this case it was held that the acts for the creation of the School Board of the city of school commissioners in Indianapolis is not unconstitutional, and that the school city of Indianapolis must be considered as an ndependent and distinct corporation from the civil city, in estimating its debts, with in the purview of the Constitution. "In Larned vs. Elliott (57 N. E. 901) the

Supreme Court held that the act postponing the election of township trustees and assessors from the general election in November, 1898, to the general election in November, 1900, was constitutional "The act of 1891, prohibiting the use artificial means to increase the natural flow of gas from a well, was held, in the case of Manufacturers' Gas and Oil Company vs. Indiana Natural Gas and Oil Company (57

N. E. 912), not unconstitutional, as a deprition; but is a valid regulation for the proof common property from destruction, rectection of common property from destruction, recognizing qualified ownership therepreme Court held the act authorizing the relation to the public health, to prevent the spread of contagious and infectious dis-

eases, is a proper delegation of authority, within Article 4, Section 1, of the Constitution vesting the legislative authority in the General Assembly, and that consequently the Board of Health has authority health to compel vaccination of all persons. ened, and where there is danger of such under the same statute the State Board of Health has authority to adopt rules and by-laws requiring local boards of health to the spread of such diseases, and that a Court. The court not only did not sustain local board of health has power to require that no unvaccinated child be allowed to at- instructions to add \$5,750 to the original without adequate compensation and does | tend the public schools during the continuwas further held that an unvaccinated teenth amendment to the Constitution of child was properly excluded during such the United States, but is only a regulation time, though it was well and healthy and ABOUT TRUSTS.

"Several cases have been decided within "For very many years it has been deemed | Union Railway Company vs. Dohn. 153 Ind., P. 10, where exclusive right had diana will be affirmed by the Supreme been given to stand hacks upon depot held that a railroad company organized under the Union Railway Company law

iness, for the reason that it tends to re-

is, therefore, against public policy.
"In the case of the Sterling Remedy Company vs. Wyckoff et al., 154 Ind., P. 437, the anti-trust law of 1897 is construed in one particular, to-wit: That that law is prospective and does not apply to contracts entered into before the law took effect, namely, April 14, 1897. It was alleged in the complaint that the typewriter company prior to the bringing of the suit, entered into a combination with other manufacturers of typewriting machines in violation of the law. The court held, however, that the contract sued on, having been made before the law of 1897 was passed, would not be governed by that law and that such contract was enforcable "A much stronger case, however, against monopolies was that of the State vs. Port-

land Natural Gas and Oil Company, 153 Ind., P. 483. Here the State of Indiana, by proceedings in quo warranto, sought to dissolve and seize the corporate franchises of the gas company, for the reason that the gas company entered into a combination with another company to fix the rates to be charged the citizens of Portland for gas. They further agreed that neither company would attach service pipes to any gas consumer in the city if such consumer was a patron of any other gas company, and that, therefore, the gas company had forfeited its rights and privileges as a corporation. The Su-preme Court in a very elaborate opinion defined the right of the State to institute proceedings in quo warranto to dissolve corporations that violate their duty to the public; that such agreement is ille-"In Schneck vs. City of Jeffersonville (152 gal on the part of the corporation and that to account. The court below sustained the company demurrer to the information. The Supreme Court reversed this case and held that the complaint was good and that the court would have a right to deciare a forfeiture of the company's franchises, or a forfeiture of the right to continue the illegal business or act charged. It held that whatever acts de-stroyed competition, or even relaxed it, on the part of those who sustain relations to the public, is regarded by the law of the United States, and that it is a valid as injurious to public interests and, there-exercise of police power.

TRUSTS IN INDIANA.

"No trusts corporations have been formed in Indiana pursuant to any Indiana law of incorporation within the last two years. Most of the Indiana concerns whose property has gone into outside trusts were sold to such outside companies before I came into office. The present anti-trust law | 190 of Indiana is not adequate to meet the cases of corporations who sell their propcorporation has no right to join with other doing that which tends to lessen competition, as defined in the Portland gas case. This is a very old rule of law. Congress has already taken action looking to national legislation. This is in the right direcously affect combinations of capital locally what is especially desired is that national legislation, general in character, shall be enacted that shall give to States the right to regulate the sale and distribution of

"There is, however, state legislation that earnestly recommend, namely: that a law be enacted providing that if any corporation organized pursuant to the laws of the State of Indiana shall sell its plant ganized for the purpose of purchasing other plants of like character and doing a like business, the object of which is to control, or largely control, or both, the sale of such product, that then, in that event, the right of such selling company to do business shall immediately cease; that such sale shall be void, and such company shall thereby forfeit its franchise and property taking effect of the present Constitution | and the same shall be sold and its business and affairs wound up.

EEL RIVER CASE "One of the first cases, if not the first case in this country, wherein the franchises of a railroad company were wholly forfeited to the State and its property ordered sold and a receiver appointed, because it had leased its property and franchises to a parallel and competing line, was the case of Eel River Railroad Company vs. State, defeated in its first trial (see Eel River Railroad Company vs. State, 143 Ind., 231) on the ground that there was lack of service. In the latter trial, however, the State was successful. The Eel River Company had ceased to do business as such and had no office or agency in the State, and had leased its property for ninety-nine years to the Wabash Railroad Company. The Wabash Railroad Company operated and maintained the property. In a proceeding in quo warranto the Supreme Court sustained the judgment, and dissolved the corporation, declaring a forfeiture of its franchises, and appointing a receiver to take charge of the property.

"The State has a right to require that railroads shall operate their roads, and it is to the interest of the State that as many trains be operated on every railroad as can possibly and with profit be operated, and that the best possible service be given to the people along the line of the road. The receiver appointed by the Howard Circuit Court is now in charge of this property and it will soon be sold at public auction to the highest bidder, with all its franchises. A temporary lease has been made to the Wabash Railroad Company to oper-

"After the purchasers of this propert assume control and begin operating the road, there will be no legal objection to the Wabash Company operating its trains over part or all of the line of this road. fact it is to the advantage of the State that as many trains be run over all the roads in the State as can profitably be run. TAXATION.

"Within the last two years a very large amount of litigation concerning taxation has been had, and practically all of it has resulted in favor of the State. The Pennsylvania Railroad Company brought three suits for injunction in the Superior Court of Marion county, enjoining the State Board of Tax Commissioners from certifying down the taxes upon all their property in Indiana. Taxes aggregating about \$700,-000 were involved in these cases. In arranging for trial I procured about four thousand affidavits, scattered all over the different counties of the State, and a very large amount of other testimony was obtained the cases were argued, but before trial were dismissed by the railroad company, and the taxes in litigation were paid.

"The Chicago & Southeastern Railway Company, under its various names, has for many years been a delinquent in the payment of its taxes. Some of the taxes upon its property had been delinquent for more than twenty years. Immediately upon entering office I began a vigorous prosecution against this company and succeeded in obtaining not only all the taxes, but the penalties and interest due upon all the taxes for all the preceding years, and turned over to the county treasurers of the various counties along the line of this railroad a total of \$20,888.16.

"The leading omitted tax case in Indiana, and perhaps the strongest case to be found in any of the books, is that of Gallup, executor, vs. Schmidt, (154 Ind., P. 196.) One William P. Gallup, a banker in Indianapolis, had for many years been paying taxes upon about \$20,000 worth of property. Immediately after his death, in 1893 his executors reported his property at about Marion county placed upon the duplicate omitted property extending back to 1881. Judgment was rendered in the Marion Circuit Court for more than \$45,000 of taxes. The executor appealed to the Supreme county and State. The executor has appealed to the Supreme Court of the United States, where the case is now pending The court held that although the executor resided in another State, yet if he was jurisdiction of the court. The court further held that interest and penalties can only be imposed upon omitted property after the property has been placed upon the tax duplicate. I have entire confidence that the judgment of the Supreme Court of In-

Court of the United States. "In the case of La Plant vs. State it wa held that a penalty of \$1,500 for failure t list property for taxation is not excess to the end that a new treasurer should rules and regulations concerning its station and grounds, grant to one transfer ject to taxation, and sustained fully the

prosecuting attorney to recover such penalty for making a false and fraudulent tax strict competition and enhance prices and list. This is perhaps one of the strongest cases on the subject of penalties found

among the authorities. "In the case of Graham vs. Russell the right to set aside the final settlement of decedent's estate, in order to collect taxes, was sustained. The owner of national bank stock was held not entitled to a deduction of his bona fide indebtedness from the as sessed valuation of his stock for the pur poses of taxation, in the case of First Na-Ind., P. 456.) This case involved a large amount of money and taxes for the reason that it applied to all stockholders in national banks in the State of Indiana. This case in effect overruled the Wasson case, (107 Ind., 206), under which case deductions have been made for many years. Immediately upon the decision of the Chapman case (173 U. S., 205), I rendered a decision and sent the same to the various treasurers throughout the State that under that case stockholders in national banks in Indiana could no longer claim the right of deductions on account of their indebtedness.

INCORPORATION FEES. "Perhaps the leading case on the subject of the right to demand incorporation fees from consolidated companies is that of the C. & E. I. Railroad Company vs. State (153 Ind., 134.) In this case the Chicago & Eastern Illinois Railroad Company refused to file its articles of consolidation, although the same were entered into, and refused to pay its fees to the State of Indiana in the sum of \$25,000. After a vigorously contested litigation the Supreme Court of Indiana decided that the State was entitled to its fees. From this decision the railroad company appealed to the Supreme Court of the United States. It, however, finally agreed to abandon the appeal, and it paid me, for the State, not only the principal of \$25,000, but also \$8,600 interest, making a total of \$33,600.

"Within the last two years three cases of lynching have occurred in Indiana-one in Scottsburg, one at Rockport and one at Boonville. At Scottsburg Marion Tyler was lynched on the 24th day of December, 1898. At Rockport Jim Henderson and Bud Rowland were lynched on the 16th day of December, 1900, and the next day at Boonville Joe Rolla was lynched. Marion Tyler was lynched because he shot his wife, not fatally. Henderson and Rowland were lynched for the reason that they were charged with the murder of H. S. Simons on the morning of the 16th of December,

"Tyler was taken out of the jail in the presence of the sheriff and his family, taken to the public square and hung to a time in Scott county attempting to ascerthe names of those who committed the crime were reasonably well known, it has so far been impossible to obtain an indictment in that county for lack of evidence to warrant same. The State has no right to take a change of venue. Suit was brought in the United States Circuit Court at Indianapolis by the father of Marion Tyler as administrator of his estate, said parent being a resident of the State of Illinois. The widow testified that she dinot claim any damage; that she was quite willing to be rid of her husband, and as there were no children to be benefited the jury returned a verdict for \$5. No grand jury in Scott county has indicted any of the lynchers.

ber of persons were present, all unmasked The sheriff retained the keys, but the lynchers broke through the walls of the fail and took out the two colored men and lynched them by hanging them to a nearby tree. The next night a number of men said to be also from Rockport, proceeds to Boonville and there repeated practically the same method adopted at Rockport breaking through the walls of the jail and taking out the other colored man, Joe Rolla, and hanging him.

"Judge Swan, of that circuit, has alread ordered a special grand jury summoned a purpose of investigating the lynching at that place. The regular grand jury will be called for the January term of the Spencer Circuit Court at Rockport to investigate the lynching there.

HAD WARNING "From the reports it would appear that both the sheriff at Rockport and the sheriff at Boonville had sufficient warning and notice of the proposed lynching to have attempted to call about them a posse in Indianapolis Rough Notes. time to have prevented both such lynchings. This they were authorized to do necessary to protect and guard these prisoners. The public sentiment in both Warrick and Spencer counties is strong enough erly and sufficiently punished the of Simons was an atrocious murder, and there was little question but that Henderson and Rowland committed the deed and if they did they ought to have suffered the death penalty. "What are the causes that produce lynch

ings? There is a general belief that many murderers go unwhipped of justice, or, in convicted, that too slight a penalty is imposed by the jury. What is the remedy "First-I advise that the salaries of all the prosecuting attorneys in the State be increased to \$1,000 per annum. This, many cases, will secure the services of men of wider experience as prosecuting attorneys than those who are sometimes elected to fill that very important office The large majority of prosecuting attornevs are good lawyers and faithful offiare composed of three counties, others of two, and a large part of the salary is consumed in railroad fare, hotel bills and other expenses in going over the circuit The circuit where these late lynchings occurred is composed of three counties, and the sum of \$500 is entirely too small from county to county and bear his exresult a general increase in efficiency and vigor of prosecutions. Prosecuting attorneys, for the work they do and the ex-penses incurred, are paid too small sal-aries. The defendant, if he has money, is usually represented by the best counse in the county. If he has no money the cour is authorized to appoint someone to defend him and pay for the same out of the public treasury. Thus, the defendant, as a rule is surrounded by the ablest counsel to be had in the locality. The State should like-wise have the ablest counsel in the lo-

cality. "Second-If a prisoner diligently about it, he, with the aid of skillful counsel, can create a maudlin sentiment in his favor that frequently goes far with the "It is the policy of the Indiana statute that whoever purposely and with pre-meditated malice, or while attempting to commit rape, arson, robbery or burglary, or administering poison, kills another person, is guilty of murder and should suffer the death penalty. The jury, in its discretion, may imprison a murderer for life. Notwithstanding this is the policy of the law, the death penalty has not been inflicted in Indiana pursuant to that law for several years, although atrocious murders have been frequently committed in

MAUDLIN SENTIMENT. "Juries yield to this maudlin sentiment, and the spectators are sometimes said the juries. Men will go upon a fury and timent, and join in a verdict of imprison-

ment of a term of years or for life, and yet

will join a mob and assist in lynching a man whom they would not condemn to hang under due process of law. "Formerly men convicted of murder relied largely upon the Supreme Court to reverse their causes upon technicalities. Not so now. The trial courts of Indiana are presided over by a very superior class of lawyers. Seldom is a record so made up in a murder trial that the Supreme Court of the State is called upon to reverse the case. The Supreme Court of this State has not to instruct property owners regarding the within the last two years reversed a single case where conviction was had for murder in the first or second degrees. Criminal cases are seldom reversed by the courts of last resort of this country. The fault, for fire insurance. therefore, lies primarily with the jury. "Money, friends, social position and eminent counsel are marshaled in favor of the culprit who has committed an atrocious

murder, even silly women carry to the misa well conceived and plausible theory is worked out for the defense. The victim lies in his or her grave, with story untold Public sentiment ought to be aroused to the necessity of a swift, certain and rigorous punishment of offenders who purposely vio-late the law. Too little distinction is freuently made between the one who purechnically violates the law.

Coated Tongue

What a tell-tale the tongue is, anyway! What a tale it tells about the stomach!

It puts on a whitish coat and says the stomach is more or less inactive from dyspensia.

What does your tongue tell you about your The only way to cure and prevent dyspepsia is to give vigor and tone, functional activity, to the digestive system. It is therefore cured and

Hood's Sarsaparilla

prevented, positively and absolutely, by

HOOD'S PILLS cure all liver ills. 25 cents.

DAVID GIBSON, ARCHI-TECT, WILL ACCEPT A LIMITED NUMBER OF MODERATE COST DWELL-ING HOUSES, TO BE DONE IN ORIGINAL AND EX-CLUSIVE DESIGN. 1129 LAW BUILDING, INDI-

that if a person is taken away from th custody of a sheriff of a county and is lynched, that such action shall ipso facto vacate his office of sheriff, and that he cannot retake the office until he shall have established by judgment of the Circuit Court the fact that he did his full duty to protect the life of said prisoner and, fur-ther, that said sheriff cannot be reappointed until such judgment shall have been en-

CASES PENDING.

"One hundred and eleven State cases have been tried, or are pending in the Supreme Court and filed within the last two years. Fifty-six cases have likewise been tried or are filed and pending in the Appellate Court, within that time. Adding to this the cases briefed and argued in the Supreme Court of the United States and in the United States Circuit Court here, with a considerable amount of civil litigation

throughout the State has made this office an exceedingly busy one.
"I also append, and mark exhibit 'B,' a 22d day of November, 1898, to the 31st day of October, 1900, inclusive, with the disposition of such funds

"Very many questions of wide importance have been presented within the last two years, especially with reference to the county and township reform laws. I have written more than five thousand letters on matters connected with the office during

"The term of office, as now fixed by law, begins and ends on Nov. 22. This is but a few days after election and the vote, in a close contest, might not be certified before the attorney general would go into office. I earnestly recommend that the term of office of my successor shall begin on Jan. , succeeding the election, instead of Nov. This will give time for the retiring attorney general, after election, to bring the office work up to date, and will permit the succeeding officer to arrange his private affairs before taking the office. Most of the officers go into office after Jan. 1."

Appended to the report of the attorne general is the financial statement, which shows that the office has collected from all sources during the last two years, exclusive of taxes, the sum of \$82,784.91. The amof taxes collected is not mentioned in the financial statement, but Mr. Taylor says it amounts to hundreds of thousands of dol-lars. At the conclusion of his report Mr. Taylor pays a warm tribute to the merit and qualifications of his office force of as-

LOCAL INSURANCE RATES.

In many of the large cities rates for fire insurance have been materially advanced under the anti-lynching law of 1899. They during the past year. The advances made were further authorized by that law to have largely increased the revenues of the arm such posse with such weapons as were companies. The increased revenues, however, will not enable the companies as a whole to realize a profit on their underwritin favor of law and order to have prop- ing for the year now closing, which will make a record of loss in underwriting seldom equaled. The causes which led to advanced ratings in the various cities were the increasing fire losses they occasioned, thereby making the business they offered companies, their premium receipts not being sufficient to meet the los penses incurred. Rates were advanced in New York, Philadelphia, Pittsburg, Chi-cago, Louisville, Cleveland and other cities, but not in Boston and Indianape Boston no increase in rates was made be cause conditions did not require it, no city having a larger or better water sur ment, and mainly because the ratio of loss to premium was not excessive. But with Indianapolis different conditions exist. The ratio of loss to premiums has been ex-cessive, and, while the water supply is

> insufficient fire fighting apparatus and worn-out fire alarm system are a That Indianapolis has escaped the gen-eral advance in rates made in other cities that the city would strengthen its fire department along lines that had been agreed upon by the city government as necessary. and, awaiting this, the application of a system of rating new to this city, though working admirably in Boston, New York and other cities where it has been applied.

of water mains is such that they are liable

We refer to schedule rating. It is a well-known fact that Indianapolis has been a losing city for the companies and that after a period of now nearly sixteen years they have dropped about \$600,000, covering losses and expenses in excess of gross premiums they have collected. Singular as it may appear, it is hard to find representatives of the companies possessing the courage of their convictions to a degree sufficient to enable them to admit the necessity of an advance in rates. On the other hand, they show a bold front to their patrons as opposed to the inevitable rate increase, and evert all their efforts in opposing the companies and delaying them in their efforts to apply a schedule of rates alike equitable as between property owners and beneficial to the city in its encouragerates may be permanently reduced.

ment of better building to the end that It is natural to suppose that agents thus opposing reform in rating now being inaugurated, one that will reduce rates on standard buildings and largely increase rates on dangerous structures, are instigated by fear-the fear that they will lose business, and that what they lose will be picked up by foreign brokers. There is no help for this should it occur, but there never was as favorable a time as now for inaggurating the rating reform in this city. Companies have lost so many millions the past two years that they have grown cautious and they are loth to write anywhere except at full board rates; besides, the resident agent law has made it dangerous tor any company doing a regular business to do overhead writing-and companies are not looking for opportunities to take over bust-

ness at rates that promise only losses instead of profits. Agents can, at least, afford to be fair with their companies and their customers. They know that the city is to be rated by schedule, and they know all that implies. So it would seem much more profitable for them merits of the improved system than by consorting with Chairman Megrew, assist him to deceive the public with the idea that

they can, by political methods, medify rates Mrs. Winslow's Soothing Syrup gums, aliays pain, cures wind colic, regulate the bowels, and is the best remedy for diarrhes whether arising from teething or other causes For sale by druggists in every part of the world Be sure and ask for Mra. Winslow's Soothing Syrup. 25 cents a bottle.